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Attorney for Defendant ANDY S.S. YIP

UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII
SEP 0 1 2006

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## IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,

Plaintiff,

DEFENDANT ANDY S.S. YIP'S

MOTION TO COMPEL ELECTION

BETWEEN MULTIPLICITIOUS TAX

COUNTS (COUNTS 7 AND 8 OF

ANDY S.S. YIP,

BRENDA M.O. CHUNG

(02)

SUPPORT OF MOTION; DECLARATION

Defendants.

TRIAL DATE: 11/28/2006
JUDGE: HON. DAVID A. EZRA

OF COUNSEL; EXHIBIT A

DEFENDANT ANDY S.S. YIP'S MOTION TO COMPEL ELECTION BETWEEN MULTIPLICITIOUS TAX COUNTS (COUNTS 7 AND 8 OF SECOND SUPERSEDING INDICTMENT)

Defendant Andy S.S. Yip, by and through his undersigned attorney hereby moves this Court for an Order compelling the United States Attorney to elect between Counts 7 and 8 of the Second Superseding Indictment, both of which charge Defendant with having willfully subscribed to his false 1998 income return in violation of 26 U.S.C. 7206(1). This Motion is brought pursuant to Rules 12(b)(2) and 12(b)(3)(1) of the <u>Federal Rules of Criminal</u>

(CERTIFICATE OF SERVICE ATTACHED)

Procedure, L.R. 7.1, Local Rules of the United States District Court of Hawaii, and is based upon the attached Memorandum In Support of Motion to Compel Election Between Multiplications Tax Counts, the records and files herein and on such further grounds which may be offered at the hearing on this Motion.

DATED: Honolulu, Hawaii,

SEP = 1 2006

HOWARD T. CHANG

Attorney for Defendant

ANDY S.S. YIP